

THE HYDERABAD CINEMA SHOWS TAX ACT,
NO. XXVI OF 1952.

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***THE HYDERABAD CINEMA SHOWS TAX
ACT, 1952.**

No. XXVI of 1952.

*An Act to impose a tax on cinema shows in the
State of Hyderabad.*

Whereas it is expedient to impose a tax on cinema shows Preamble.
in addition to any other tax leviable in respect thereof :

It is hereby enacted as follows :—

1. (1) This Act may be called the Hyderabad Cinema Shows Tax Act, 1952. Short title, extent
and commence-
ment.

(2) It extends to the whole of the State of Hyderabad.

(3) It shall come into force in such area in the State of Hyderabad on such date as the Government may from time to time by notification in the Jarida specify in this behalf and different dates may be specified for different areas.

2. In this Act unless there is anything repugnant in the subject or context — Definitions.

(a) 'cinema show' means a show involving representation of moving pictures or series of pictures to which the public or any section of the public is admitted on payment ;

(b) 'prescribed' means prescribed by rules made under this Act ;

(c) 'proprietor' in relation to any cinema show includes any person responsible for the management thereof.

3. (1) In the case of cinema shows, in addition to any other entertainment or amusement tax levied in respect thereof under any other law for the time being in force, Taxation on
cinema shows.

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there shall be paid to Government a tax calculated at the following rates, namely :—

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| (i) Cinemas in cities which at the last official census had a population of 50,000 or more | I. G. Rs. 5.
per show |
| (ii) Cinemas in towns which at the last official census had a population exceeding 25,000 but below 50,000 | I. G. Rs. 3.
per show |
| (iii) Cinemas in other places and touring cinemas. | I. G. Rs. 2. |

(2) The tax levied under sub-section (1) shall be recoverable from the proprietor.

(3) The rates of tax leviable under this section may from time to time, be altered or modified by Government by notification in the Jarida, provided that no rate in excess of any rate specified in sub-section (1) shall be fixed for any description of cinema show without the approval of the Hyderabad Legislative Assembly.

Submission of
returns and pay-
ment of tax.

4. (1) The proprietor shall submit within the prescribed time, in the prescribed form to the prescribed officer a return showing the number of cinema shows shown by the proprietor in the previous month, the tax payable under this Act therein and the tax, if any, that has been paid in respect of such shows.

(2) All taxes (including penalty) payable under this Act shall be deposited within the prescribed time and in the prescribed manner along with a challan in the prescribed form and the sum deposited shall be credited to the prescribed head of account.

Power of entry
and inspection.

5. (1) Any officer duly authorised in this behalf may enter any cinema building or enclosure or office and direct the proprietor or his agent or servant to produce all or any records, documents and registers to enable such officer to check the correctness of the returns submitted under section 4, to see that the records, documents and registers are correctly kept and generally to see that the taxes payable under this Act are being correctly and punctually paid.

(2) Every officer so authorised shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.

(3) The proprietor or person in charge of any place used for the cinema show shall give every reasonable assistance to authorised officer in the performance of his duties under sub-section (1).

6. If—

Penalties.

(a) the monthly return mentioned in section 4 is not submitted within the prescribed time, or

(b) the monthly return contains false information, or

(c) the tax payable for any month is not fully paid within the prescribed time,
the prescribed officer may, after making an enquiry in the prescribed manner, direct recovery from the proprietor of a penalty not exceeding the tax payable for the month for which the return was submitted or was due or for which the tax has not been fully paid, together with the unpaid tax for the month.

7. An appeal shall lie to the prescribed authority with- Appeal.
in the prescribed time and in the prescribed manner from an order passed under section 6.

8. All taxes and penalty payable under this Act shall be recoverable as arrears of land revenue. Recovery of taxes and penalty.

9. The Government may make rules consistent with this Act for carrying out the purposes thereof and in particular and without prejudice to the generality of the foregoing power may make rules for anything which under this Act may be prescribed. Rules.